

**Illinois Department of Revenue
Regulations**

Title 86 Part 471 Section 471.120 Delivering Suppliers, Collection of Tax, Returns

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 471
GAS USE TAX LAW**

Section 471.120 Delivering Suppliers, Collection of Tax, Returns

- a) Collection of tax. *Beginning with bills issued on and after October 1, 2003, a delivering supplier maintaining a place of business in this State shall collect, from the purchasers who have elected the alternate tax rate, the tax that is imposed by this Part at the alternate 2.4 cents per therm rate. The tax imposed at the alternate tax rate by this Part shall, when collected, be stated as a distinct and separate item apart from the selling price of the gas or related services. Upon receipt by a delivering supplier of a copy of a certificate of registration issued to a self-assessing purchaser under Section 20 of the Law, that delivering supplier is relieved of the duty to collect the alternate tax from that self-assessing purchaser beginning with bills issued to that self-assessing purchaser 30 or more days after receipt of the copy of that certificate of registration. Upon receipt by a delivering supplier of a signed exemption certificate provided by a customer as required under Section 471.125(b), that delivering supplier is relieved of the duty of collecting the tax from that customer. [35 ILCS 173/5-15] However, the providing of such an exemption certificate by a customer for the tax imposed under this Part does not relieve the delivering supplier from any Gas Revenue Tax liability that may be incurred on transactions with that customer for the transportation or delivery of the gas. (See 86 Ill. Adm. Code 470.) The delivering supplier's duty to collect the alternate tax from a self-assessing purchaser will be reinstated upon the delivering supplier's receipt of a notice of revocation of that purchaser's self-assessing purchaser registration. (See Section 471.115.)*

- b) Registration as a delivering supplier. *A delivering supplier maintaining a place of business in this State who engages in the delivery of gas in this State shall register with the Department. [35 ILCS 173/5-15] A delivering supplier, if required to register under the Gas Revenue Tax Act [35 ILCS 615], need not obtain an additional certificate of registration under the Law, but shall be deemed to be sufficiently registered by virtue of his being registered under the Gas Revenue Tax Act [35 ILCS 615]. Application for a certificate of registration shall be made to the Department on a form prescribed by the Department.*

- c) *Delivering supplier returns. Except as otherwise provided in this subsection (c), each delivering supplier who is required to collect the tax imposed under this Part shall, on or before the 15th day of each month for the preceding calendar month, file a return with the Department upon a form prescribed by the Department. In completing such return, the*

delivering supplier may use any reasonable method to derive reportable "therms" from his or her billing and payment records. If the average monthly liability to the Department of the delivering supplier does not exceed \$100, the Department may authorize the delivering supplier's returns to be filed on a quarter-annual basis, with the return for January, February, and March of a given year being due by April 30 of such year; with the return for April, May, and June of a given year being due by July 31 of such year; with the return for July, August, and September of a given year being due by October 31 of such year; and with the return for October, November, and December of a given year being due by January 31 of the following year. If the average monthly liability to the Department of the delivering supplier does not exceed \$20, the Department may authorize the delivering supplier's returns to be filed on an annual basis, with the return for a given year being due by January 31 of the following year. [35 ILCS 173/5-25]

- d) Reporting tax. Delivering suppliers who have not previously registered and remitted tax to the Department under the Gas Revenue Tax Act may choose to report tax under this Part by using either the gross billings or transactions method or gross receipts method. Delivering suppliers who have previously filed returns and paid Gas Revenue Tax to the Department upon the basis of the gross amount of their billings or transactions with their customers shall file returns and pay the tax collected under this Part in the same manner. Delivering suppliers who have previously filed returns and paid Gas Revenue Tax to the Department upon the basis of their gross receipts from their customers shall file returns and pay the tax collected under this Part in the same manner. (See Section 470.125.)